## REMARKS/ARGUMENTS

Favorable reconsideration of this application in light of the following discussion is respectfully requested.

Claims 62-78 are presently active in this case. The present Amendment cancels

Claims 27-61: and adds new Claims 62-78.

The outstanding Office Action rejected Claims 27-30, 32, 40-42, 46-50, and 60-61 under 35 U.S.C. § 103(a) as unpatentable over Mangat et al. (U.S. Patent Publication No. 2003/0039923) in view of Pierrat (U.S. Patent Publication No. 2004/0081896). Claims 33-34 were rejected under 35 U.S.C. § 103(a) as unpatentable over Mangat et al. and Pierrat in view of Fisch et al. (U.S. Patent No. 6,777,137). Claim 51 was rejected under 35 U.S.C. § 103(a) as unpatentable over Mangat et al. (U.S. Patent Publication No. 2005/0109278). Claims 51-52 were rejected under 35 U.S.C. § 103(a) as unpatentable over Mangat et al. and Pierrat in view of Stewart et al. (U.S. Patent Publication No. 2004/0151991).

Claims 53-59 were allowed and Claims 31, and 35-39 were indicated as allowable if rewritten in independent form. Applicant acknowledges with appreciation the indication of allowable subject matter.

In response, new independent Claim 62 corresponds to allowed Claim 57, but further narrowed to recite "lithography," instead of "engraving or lithography." New dependent Claims 63-66 depend from Claim 62, and correspond to Claims 58, 59, 51, and 52 respectively. Thus, Claims 62-66 should be allowable for at least the same reason Claim 57 was indicated as allowed.

Further, new independent Claim 67 corresponds to allowed Claim 53, but further narrowed to recite "lithography," instead of "engraving or lithography." New dependent Claims 68-72 depend from Claim 67, and correspond to Claims 54, 55, 56, 51 and 52

respectively. Thus, Claims 67-72 should be allowable for at least the same reason Claim 53 was allowed.

In order to clarify rejected Claim 27, this claim is rewritten as new independent Claim 73, with the added precisions that (1) the second thin layer is "covering" the first thin layer, (2) the method requires "lithography" of the second layer, instead of "engraving or lithography," and (3) the first sub-layer is removed after the step of etching the second sub-layer through the first sub-layer. These features find non-limiting support in the disclosure as originally filed. In particular, support for the step of removing the first sub-layer after the step of etching the second sub-layer through the first sub-layer can be found at page 17, line 25; and at page 19, line 1. Dependent Claims 74-78 correspond to Claims 48-52. No new matter is added.

In response to the rejection of Claim 27 under 35 U.S.C. §103(a), Applicant respectfully requests reconsideration of this rejection and traverses the rejection. Neither Mangat, nor Pierrat, discloses or fairly suggests a sacrificial first sub-layer that is removed after the second sub-layer has been etched. All claim limitations must be considered when analyzing the non-obviousness of an invention. In the present case, even if the combination of the Mangat and Pierrat references is assumed to be proper, the combination fails to disclose the claimed invention. Accordingly, Applicant respectfully traverses, and requests reconsideration of, this rejection based on these references.

Consequently, in view of the present amendment, no further issues are believed to be outstanding in the present application, and the present application is believed to be in condition for formal Allowance. A Notice of Allowance for Claims 62-78 is earnestly solicited.

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<sup>&</sup>lt;sup>1</sup> See MPEP 2143.03

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Should the Examiner deem that any further action is necessary to place this application in even better form for allowance, the Examiner is encouraged to contact Applicant's undersigned representative at the below listed telephone number.

Respectfully submitted,

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